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Supporting Investment Outside the Three C's: The Expanded Ohio Historic Preservation Tax Credit Enhances Another Tool for Projects beyond Ohio's Major Cities

On June 14th of this year, Governor Mike DeWine signed Substitute Senate Bill Number 225 (S.B. 225), effective September 13, 2022, which will, among other changes, expand the pool of funding available for Ohio Historic Preservation Tax Credits (HPTC) and increase the credit for projects outside of the "Three C's": Cincinnati, Cleveland and Columbus.

About *Development Incentives Quarterly*: We at Vorys are continually educating ourselves regarding economic development incentives, including tax credit changes and opportunities. We created the *Development Incentives Quarterly* to provide you relevant information that you need in the changing landscape of this area. Our economic development incentives clients include developers, political subdivisions and growing businesses, so you'll see information from a variety of perspectives. That diverse perspective has allowed us to grow to be one of the largest economic development incentives practices in the state of Ohio. As we've grown, we have also expanded our geographic reach and now advise on projects across the country.